

A
B I L L

TO

Amend the law relating to the Valuation of Rateable Property A.D. 1873.
in Ireland.

WHEREAS it is expedient to amend the law relating to the valuation of rateable property, and to make provision for the revaluation and annual revision of the valuation of all tenements and hereditaments in Ireland, and to make such further provisions as are herein contained :

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

10 1. This Act shall commence and take effect from the *first day of August one thousand eight hundred and seventy-three*, and may be cited for all purposes as the "General Valuation (Ireland) Act, 1873." Commencement of Act.

15 2. In the construction of this Act, unless there be anything in the subject or context repugnant to such construction— Interpretation.

The term "Valuation Acts" shall mean the Acts specified in the schedule A. to this Act annexed :

The term "commissioners" shall mean the Commissioners of Her Majesty's Treasury for the time being, or any two of them :

20 The term "Lord Lieutenant" shall mean the Lord Lieutenant or other Chief Governor or Governors for the time being of Ireland :

The term "revaluation" shall mean the new valuation or revaluation authorised by this Act :

25 The term "revision" shall mean the annual revision prescribed by this Act :

The term "clerk of the guardians" shall mean and include clerk of the board of guardians of the poor of any union, or other person appointed to act or acting in his stead :

30 The term "assizes" shall include "presenting term" :
[Bill 64.] A

A.D. 1873

The term "chairman" shall include recorder:

The term "quarter sessions" shall include the court of the recorder of any borough in Ireland:

The term "treasurer" shall include collector-general of rates and finance committee: 5

The expression "grand jury" shall, in relation to any borough in which the town council are authorised to make presentments or levy rates, be construed to mean the town council:

The expression "county" shall include county of a city, county of a town, city, town, and borough. 10

All rates, &c.,
to be assessed
according to
valuation
herein made
at passing of
Act until
revaluation.

3. All rates, taxes, duties, and assessments, public, general, and local, which after the passing of this Act shall be made, presented, assessed, apportioned, or levied upon any county, city, barony, poor law union, electoral division, or township, or other division or denomination of land, or upon any tenement or hereditament therein, shall be made, presented, assessed, apportioned, and levied upon the tenements and hereditaments liable thereto according to the valuation of such tenements and hereditaments as set forth in the list of valuation in force at the time of the passing of this Act until the same shall be revalued or revised under the provisions in this Act contained. 20

Power to
commissioners
to order re-
valuation.

4. It shall be lawful for the commissioners, at any time after the passing of this Act, to direct the commissioner of valuation to make, or cause to be made, a revaluation of the rateable tenements and hereditaments as defined by the Valuation Acts, within the several counties in Ireland, or within such one or more of them as they shall from time to time think fit or necessary, and the said commissioner of valuation shall thereupon forthwith proceed to make, or cause such revaluation to be made, in pursuance of such direction; and when a revaluation has been made under the provisions of this Act it shall not be lawful for the commissioners (save as herein-after mentioned) to direct any further revaluation to be made until the expiration of fourteen years from the completion of the previous revaluation: Provided always that it shall be lawful for the commissioners, in case a period of five years shall have elapsed from the completion of any revaluation made under the authority of this Act, and, in case an application for the purpose shall be made by any grand jury of any county, to direct the commissioner of valuation to make a further revaluation of the several rateable tenements and hereditaments within such county. 35 40

Poor rate
collectors to
make out

5. On or before the fifth day of April in each year every collector of poor's rate shall make out and lay before the board of

guardians of the union for which, or for any division or district of which, he is collector, a list of all the rateable tenements or hereditaments as defined by the Valuation Acts, situate within every townland within such union, division, or district the value of which shall require revision, and if any such collector shall fail to make out any such lists to the best of his ability, and lay the same before such board of guardians, he shall for every such default or neglect be liable to a penalty not exceeding five pounds; and any ratepayer within such union may make out and deliver to such board a similar list, and the clerk of the guardians of each union shall prepare from all the said lists one full and complete list of all the said tenements and hereditaments, and shall, on or before the twentieth day of April in each year, transmit such list to the commissioner of valuation, with any remarks any guardian or ratepayer may choose to make thereon.

A.D. 1873.

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 lists and lay
 same before
 guardians.

6. As soon as may be after the receipt of the said lists in each year the commissioner of valuation shall cause a revision to be made of the valuation of all tenements and hereditaments mentioned in any such list transmitted to him in manner aforesaid, and shall also cause a revision to be made of the valuation of all other rateable tenements and hereditaments, the value of which may be increased or diminished by alteration of limits, or otherwise, and it shall be lawful for the commissioner of valuation to include in every such revision the value of all lands, buildings, works, tenements, and hereditaments which may not have been included in any previous valuation or revision, or which may have been subsequently improved, built, or constructed, and the additional value of agricultural land arising from drainage, reclamation, or embankment, or the erection of farm buildings, after the expiration of seven years from the commencement of any work which shall have occasioned such increase of value, and to omit therefrom or reduce the value of all buildings or works which may have been removed or become deteriorated.

Commis-
 sioner of
 valuation to
 make revision.

7. When the revaluation or revision of any county, barony, or poor law union, has been completed, the commissioner of valuation shall cause to be prepared a list or lists of the revaluation or revision, as the case may be, of the rateable tenements and hereditaments in each townland or other denomination therein, and of their respective valuations, and shall sign same and transmit copies thereof to the treasurer of the county, the guardians of each union, and to the town council of any city, town, or borough, within which any tenements or hereditaments contained in any such list may be situate;

Lists of
 valuation to
 be furnished.

A.D. 1873.

and the clerk of each such union shall, within three days after the receipt of such lists, cause to be affixed a notice at or near the station of each party of constabulary within such union, stating the time at which said lists were so transmitted and the time and place at which said lists may be inspected, and shall at all reasonable hours on every day from and after the receipt of said lists for twenty-one days then next ensuing leave open for public inspection at the workhouse of the union copies of the said lists, and shall permit extracts to be taken therefrom at all reasonable times as aforesaid: Provided always, that in all cases in which no clerk shall have been appointed to the board of guardians of any union it shall be lawful for the Local Government Board for Ireland to appoint a person to act in the place of such clerk.

Lists to be in form in schedule, or such form as the commissioners may approve.

8. The lists of revaluation and of revision which the commissioner of valuation is required by this Act to prepare or transmit may be in the form in schedule B, to this Act annexed, or in such other form or to such effect as the commissioners shall from time to time approve; and such lists may be wholly or in part in print or writing, and the commissioner of valuation, or any person whom he may authorise for that purpose, shall be at liberty from time to time to correct any clerical error which may be found therein; and copies of such lists or extracts therefrom certified by the commissioner of valuation or assistant commissioner, or such other person as may be authorised in that behalf by the commissioner of valuation, shall be received in evidence in all proceedings whatsoever without any further proof in like manner as if the originals were produced and proved: Provided always, that nothing herein contained shall prevent the board of guardians of any union or the treasurer of any county from altering the name of any occupier or immediate lessor in any list or valuation so far only as may be necessary to enable them or him to make a valid rating or assessment.

After revaluation or revision all rates and assessments to be made according to revaluation or revised valuation.

9. From and after the first day of January in each year next following the day whereon any revaluation or revision shall have been made, and a copy or copies of the list of such revaluation or revision transmitted by the commissioner of valuation, as hereinbefore mentioned, all rates, taxes, duties, and assessments, both public, general, and local, to be made, presented, assessed, apportioned, or levied in respect of any tenements or hereditaments in any county, city, hamlet, parish, poor law union, electoral division, or other division or denomination of land, included in such list, shall be made, presented, assessed, apportioned, and levied in respect of the

tenements and hereditaments liable thereto, according to the valuation of such tenements or hereditaments respectively, as set forth in such new or corrected copy of the list of such revaluation or revision, or of so much of such list as shall relate to such tenements or hereditaments, until the same shall be again revised or altered, under the provisions of this Act.

A.D. 1873.

10. In every revaluation and in every revision under the authority of this Act every rateable tenement or hereditament shall be separately valued, and such revaluations and revisions shall be made upon an estimate of the net annual value of such tenements and hereditaments; that is to say, the rent for which, one year with another, each tenement or hereditament might, in its then actual state, be reasonably expected to let from year to year, the tenant paying all usual tenants rates and taxes, but deducting the probable average annual cost of the landlord's repairs, insurance, and other expenses (if any) necessary to maintain the same in a state to command such rent. Provided always, that when any rateable tenement or hereditament is situate in more than one county, barony, union, or electoral division, the valuation of the whole of such tenement or hereditament shall be ascertained in manner aforesaid, and the same shall be apportioned amongst the counties, baronies, unions, or electoral divisions into which the same extends.

Revaluations and revisions: how to be made.

11. In making any revaluation or revision under the authority of this Act of any mill, manufactory, or building erected or used therewith, the commissioner of valuation shall, in addition to the value of the land and buildings, include also the value of the water, steam, or other motive power with the structures and machinery by which such motive power is rendered available, and also such fixed machinery and appliances as may be necessary for the working of the mill or manufactory, but shall not take into account the value of the loose, movable machines used as tools, or for manufacturing purposes therein.

Water and motive power of mills only to be valued.

12. In making any revaluation or revision under the authority of this Act, no agricultural tenement or hereditament shall be liable to be valued in respect of any increase in the value thereof arising from drainage, reclamation, or embankment, or the erection of any farm buildings, until the expiration of seven years from the commencement of such works, buildings, or reclamation.

Valuation not to be increased in respect of drainage, &c. commenced within seven years.

13. Any owner or occupier of any tenement or hereditament, with respect to the valuation, exemption, or non-exemption of such tenement or hereditament, and also the guardians of the poor of any union, with respect to the valuation, exemption, or non-exemption

Power of appeal against valuation.

A.D. 1873. of any tenement or hereditament situate therein shall have the same power of appeal to the commissioner of valuation, and afterwards to the court of quarter sessions, against every revaluation and revision of such tenement or hereditament to be made under the provisions of this Act, as are provided in relation to appeals by the Valuation Acts, or any of them, with respect to the valuations or revisions therein mentioned, and such owner or occupier, and such guardians, and the commissioner of valuation respectively may require a case to be stated for the decision of one of the superior courts on any question of law arising in respect of such revaluation or revision in the manner and subject to the conditions in that behalf specified in the Valuation Acts. 10

Error upon judgment on case stated.

14. Error may be brought upon any order made upon a case stated under the provisions of this Act or of the Valuation Acts in like manner and with the like proceedings and consequences as if such order had been a judgment upon a special case stated for the opinion of the court under the provisions of the Common Law Procedure Amendment Act (Ireland), 1853. 15

Pendency of appeal not to prevent valuation being used.

15. The pendency of an appeal against the revaluation or revision of any tenement or hereditament, or of a case stated for the decision of a superior court of law or of proceedings in error, shall not, during such pendency, affect the validity of the lists of valuation or revision, and such lists, and the valuations therein contained, shall, notwithstanding the pendency of any such appeal, be used for the purpose of all rates, taxes, and assessments; but in case the value assigned by the commissioner of valuation to any tenement or hereditament shall be afterwards reduced or increased by reason of such appeal or other proceeding, it shall be lawful for the Commissioner or court by whom such reduction or increase shall be made, to order that all rates and assessments made during the pendency of such appeal on any such tenement or hereditament shall be reduced or increased in a ratio equivalent to any reduction or increase that may be made by such court in the value of such tenement or hereditament. 20 25 30

Where any such rate or assessment is so reduced, and a sum exceeding the amount of such reduced rate or assessment has been paid, the person having paid the same shall be entitled to the repayment of such excess, and where any rate or assessment is increased, the amount of such increase shall be payable by, and may be recovered from, the same person, and by the like remedies as the original rate or assessment. 35 40

Expenses of revaluation and revision.

16. The expenses of making any revaluation, and of any revision under the provisions of this Act, shall be defrayed by the com-

missioners out of moneys voted by Parliament for such purpose, subject to such rules and regulations as the commissioners shall make in that behalf. A.D. 1872.

Each county shall pay to the commissioners in respect of such revaluation one moiety of the expenses incurred in making the revaluation of such county: Provided that the sum payable by such county shall not exceed the sum specified in relation to such county in the second column of the Schedule C. to this Act annexed.

10 The amount payable in respect of the revaluation of each county shall be repaid to the commissioners in ten half-yearly equal payments, the first of which payments shall be deemed to be payable within six months after the completion of such revaluation.

Each county shall pay to the commissioners in respect of any such revision the sum respectively stated in relation to such county in the third column of the schedule C to this Act annexed. Provided always, that it shall be lawful for the commissioners at any time after the expiration of seven years after the passing of this Act to make such alteration in the sums specified in the said third column of the said schedule as they may think just and proper.

It shall be lawful for the chief or under secretary to the Lord Lieutenant from time to time to certify to the respective grand juries of the several counties the sums from time to time payable to the commissioners by such counties respectively, in pursuance of the provisions of this section; and the grand juries of the respective counties in Ireland shall, and they are hereby required, at the assizes next ensuing, after the receipt of such certificate (without application to presentment sessions), to present, levy, and raise the sums stated in each such certificate, and every such certificate and the contents thereof shall be binding and conclusive upon the grand jury of the county in relation to which the same was made, and upon all persons whomsoever affected thereby; and in case the grand jury of any county shall refuse or neglect to make any presentment in pursuance of any such certificate it shall be lawful for the judge presiding at the assizes at which such grand jury shall have so refused or neglected, or at any subsequent assize, to order the amount to be placed on the levy and raised as if the same had been duly presented, and when and so soon as any sum so presented or ordered as aforesaid shall be levied and raised the same shall be paid over to such bank or person as the commissioners may from time to time direct.

17. The commissioner of valuation and all other persons heretofore appointed and now acting under the provisions of the Valuation [64.] A 4

Commissioners of valuation

A.D. 1872.
and others
to act.

Acts, or any of them, shall, and he and they are hereby authorised and empowered to continue to discharge and execute their several duties and offices for the purpose of carrying into execution the provisions of the Valuation Acts and of this Act, without any further or other appointment thereto, until the commissioners shall 5 otherwise direct; and it shall be lawful for the commissioners to appoint an assistant commissioner to aid and assist in carrying the provisions of the said Acts into execution; and upon the death, resignation, or removal of such commissioner of valuation or assistant commissioner, or other person or persons heretofore appointed 10 and now acting as aforesaid, it shall be lawful for the commissioners from time to time to appoint any other person or persons to act in the place and stead of the commissioner of valuation or assistant commissioner, or other person or persons as aforesaid; and such commissioner of valuation and assistant commissioner and other 15 person and persons shall be entitled to receive such salary, with such allowances for travelling and other expenses as may from time to time be fixed by the said commissioners, and shall be entitled to such superannuation or other allowance as is provided by "The Superannuation Act, 1859," for persons who shall have 20 served in an established capacity in the permanent civil service of the State.

Power to
commissioners to
appoint
temporary
assistants.

18. It shall be lawful for the Commissioners from time to time to make such temporary appointments of valuers, surveyors, draughtsmen, and clerks as may be found necessary for the purpose 25 of carrying out any revaluation or any revision authorised by this Act, and to pay them such salary and allowances as the commissioners shall determine: Provided, however, that the persons so employed for temporary purposes shall not be entitled to any superannuation for services under this Act; and it shall be lawful for 30 the commissioners from time to time to make and issue such orders, rules and regulations as they shall deem necessary for the guidance of the commissioner of valuation, and all other persons employed in carrying this Act into execution.

Salaries, &c.
to be paid
out of
moneys
voted by
Parliament.

19. *All salaries and allowances and all other expenses incurred 35 in the execution of this Act by the Commissioners, or by their orders, in pursuance of the provisions of this Act, and not otherwise provided for, shall be paid by the Commissioners out of moneys voted by Parliament for such purposes.*

Commissioner and
valuers may enter
any land,
houses, gar-

20. It shall and may be lawful for any commissioner of valuation, and for any valuer, surveyor, or other person continued or to be appointed under this Act, from time to time to enter into and upon any tenement or hereditament for the purpose of making 40

- or carrying on any revaluation or revision authorised by this Act, provided always, that in every case in which it shall be necessary for any such commissioner, valuer, surveyor, or other person to enter any house, walled garden, or pleasure ground, and when the owner or occupier thereof shall oppose or refuse to allow such entry such commissioner, valuer, surveyor, or other person shall give to such owner or occupier or leave on the premises three days' notice requiring to be permitted to enter the same; and at any reasonable time after the giving or leaving of such notice it shall be lawful to make such entry, such commissioner, valuer, surveyor or other person, doing as little damage as may be in the execution of the powers to them granted by this Act, and making reasonable satisfaction (if required) to the owner of, and other person interested in any such tenement or hereditament, garden, or pleasure ground, which shall or may be in any way hurt or damaged in the execution of any of the powers of this Act; and this Act shall be sufficient to indemnify such commissioner, valuer, surveyor, or other person, and all persons acting in aid or under the orders of any of them, in the execution of this Act, for such entry, and against all actions and proceedings in relation thereto.

A.D. 1873.

dona, &c. in execution of this Act.

21. From and after the passing of this Act the enactments mentioned in schedule D. to this Act annexed shall be and the same are hereby repealed: Provided that such repeal shall not affect the past operation of any enactment hereby repealed.
22. This Act and the Valuation Acts, as amended by this Act, shall be construed together and deemed and taken as one Act: Provided always, that in the construction of the said Acts and this Act the lists or tables of valuation mentioned in the said Acts shall be construed to mean the lists or tables of valuation made in pursuance and for the purposes of the Valuation Acts and this Act.
23. This Act may be cited for all purposes as "The Valuation (Ireland) Act, 1873."

Repeal of enactments.

Valuation Acts and this Act to be read as one Act.

Short title.

SCHEDULE C.

Showing MAXIMUM SUMS payable by COUNTIES in respect of
Revaluation and Annual Revision.

5	County	For Revalua- tion.	For Annual Revision.	County.	For Revalua- tion.	For Annual Revision.
	<i>Province of Leinster —</i>	£	£		£	£
	Carlow - - - - -	650	100	<i>Province of Connaught —</i>		
	Droghda, Town of - - -	25	15	Galway - - - - -	3,080	275
10	Dublin - - - - -	735	410	Galway, Town of - - -	100	35
	Dublin, City - - - - -	350	180	Louth - - - - -	1,300	150
	Kildare - - - - -	300	120	Mayo - - - - -	2,000	410
	Kilkenny - - - - -	1,300	235	Meath - - - - -	1,200	210
	Kilkenny, City - - - - -	50	25	Sligo - - - - -	1,600	150
15	King's County - - - - -	1,000	220	<i>Total for Connaught</i>	£ 10,000	1,575
	Longford - - - - -	700	130			
	Louth - - - - -	700	130			
	Monaghan - - - - -	1,100	210	<i>Province of Ulster —</i>		
30	Queen's County - - - - -	1,000	165	Armagh, including Borough	1,450	600
	Wexmouth - - - - -	350	150	of Belfast - - - - -		
	Wexford - - - - -	1,400	300	Armagh - - - - -	1,300	330
	Wicklow - - - - -	750	140	Carickfergus, Town of - -	25	10
	<i>Total for Leinster</i>	£ 11,200	2,325	Cavan - - - - -	1,525	320
25	<i>Province of Munster —</i>			Down - - - - -	1,600	330
	Cork - - - - -	1,450	300	Down, including Borough		
	Cork - - - - -	3,200	520	of Belfast - - - - -		
	Cork, City - - - - -	150	50	Fermanagh - - - - -	400	210
	Kerry - - - - -	1,500	260	Londonderry - - - - -	1,350	310
30	Limerick - - - - -	1,700	350	Monaghan - - - - -	1,300	220
	Limerick, City - - - - -	75	25	Tyrone - - - - -	1,750	300
	Tipperary (North Riding) -	850	200	<i>Total for Ulster</i>	£ 13,500	2,700
	Tipperary (South Riding) -	1,150	300			
	Waterford - - - - -	750	210	<i>Total for Ireland</i>	£ 45,000	6,000
35	Waterford, City - - - - -	75	25			
	<i>Total for Munster</i>	£ 10,650	2,070			

SCHEDULE D.

ACTS AND PART OF ACTS REPEALED BY THE FOREGOING ACT.

- 40 15 & 16 Vict. c. 63. ss. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 17, 25, 26, 27,
28, 29, 30, 31, 32, 33, 34, 36, 37, 38, 39, 40, 45, 46.
17 Vict. c. 8.—The whole Act, except section 2.
23 Vict. c. 4. ss. 2, 3, 4, 5, 6, 7, 8.

General Valuation
(Ireland).

A

B I L L

To amend the law relating to the Valuation of Rateable Property in Ireland.

(Prepared and brought in by
Mr. Roebuck and the Members of Her Majesty's

Ordered, by The House of Commons, to be Printed,
17 February 1873.

[Bill 63]

Under 2 os.